

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

JUDGE ALONSO

MAGISTRATE JUDGE COLE

UNITED STATES OF AMERICA)	No. 20 CR 362
)	
v.)	Violation: Title 26, United States
)	Code, Sections 7201 and 7203
AHMAD al-SHAHMAN)	
a/k/a "Mike Cerrone")	SUPERSEDING INDICTMENT

COUNT ONE

FILED

The SPECIAL JANUARY 2019 GRAND JURY charges:

JUL 29 2020

1. At times material to this Indictment:

THOMAS G. BRUTON
CLERK, U.S. DISTRICT COURT

a. The Internal Revenue Service was part of the United States Department of the Treasury and, among other things, was responsible for administering the tax laws of the United States and collecting taxes from individuals and entities.

b. Individuals were required to file an annual United States Individual Income Tax Return, Form 1040, with schedules and attachments, if their gross income exceeded certain specified amounts, with the Internal Revenue Service, due by a date certain in the following year.

c. Defendant AHMAD al-SHAHMAN, a/k/a "Mike Cerrone", was the sole owner of Hoststore, a business he operated out of his apartment in Chicago, Illinois.

d. Hoststore sold server space and provided other computer-related services. Using Hoststore invoices, defendant al-SHAHMAN invoiced Hoststore customers for the services it provided.

f. Many of Hoststore's customers paid the defendant al-SHAHMAN for Hoststore's services by wiring the payments to bank accounts held in defendant al-SHAHMAN's name. The payments from the customers were income to Hoststore.

g. By reason of defendant al-SHAHMAN's gross income, he was required by law following the close of the calendar year and on or before April 15 of the following year, to make a United States Individual Income Tax Return (Form 1040 with schedules and attachments) to the Internal Revenue Service, stating specifically the items of income and any deductions and credits to which he was entitled, and to pay the income tax due and owing thereon.

2. On or about April 15, 2015, in the Northern District of Illinois, Eastern Division, and elsewhere,

AHMAD al-SHAHMAN
a/k/a Mike Cerrone,

defendant herein, a resident of the Northern District of Illinois, having received gross income in excess of the amount required to file an income tax return, and thereby being required by law to file an income tax return (Form 1040 and accompanying attachments) following the close of the calendar year 2014 and on or before April 15, 2015, stating specifically the items of his gross income and any deductions and credits

to which he was entitled, willfully failed to make and file an income tax return at the time required by law;

In violation of Title 26, United States Code, Section 7203.

COUNT TWO

The SPECIAL JANUARY 2019 GRAND JURY further charges:

1. Paragraph 1 of Count One is incorporated here.
2. On or about April 18, 2016, in the Northern District of Illinois, Eastern Division, and elsewhere,

AHMAD al-SHAHMAN,
a/k/a Mike Cerrone

defendant herein, a resident of the Northern District of Illinois, having received gross income in excess of the amount required to file an income tax return, and thereby being required by law to file an income tax return (Form 1040 and accompanying attachments) following the close of the calendar year 2015 and on or before April 18, 2016, stating specifically the items of his gross income and any deductions and credits to which he was entitled, willfully failed to make and file an income tax return at the time required by law;

In violation of Title 26, United States Code, Section 7203.

COUNT THREE

The SPECIAL JANUARY 2019 GRAND JURY further charges:

1. Paragraph 1 of Count One is incorporated here.
2. On or about January 1, 2016, and continuing through on or about January 17, 2018, in the Northern District of Illinois, Eastern Division, and elsewhere,

AHMAD AL-SHAHMAN,
a/k/a Mike Cerrone

defendant herein, did willfully attempt to evade and defeat the payment of income tax due and owing by defendant, to the United States of America for the calendar year 2016, by committing the following affirmative act of evasion, among others:

- a. Providing false information to Company A in order to prevent Company A from submitting a Form 1099 to the IRS in defendant's name; and
- b. Providing false information to Bank A in order to prevent Bank A from submitting a Form 1099 to the IRS in defendant's name;

In violation of Title 26, United States Code, Section 7201.

A TRUE BILL:

FOREPERSON

Signed by Steven J. Dollear on behalf of the
UNITED STATES ATTORNEY